IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 23RD MARCH 2007 / 2ND CHAITHRA 1929

OP.No. 8664 of 2002(F)

PETITIONER:
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1. P.K.KARUNAKARAN,MADATHIL VEEDU,
CHEEPUNKAL P.O.,AYMANAM,KOTTAYAM DISTRICT.

2. P.J.JACOB,VETTUKKATU PARA,MEENDURKARA,
KOTTAYAM

3. KAMALAPPAN,KUNNUMPURATH VEEDU,ARPOOKKARA
KOTTAYAM.

4. SURENDRAN,UMBUKATU VEEDU,ARPOOKKARA,
KOTTAYAM

5. AYSHA SHAJEV,W/O.SAJEV,SHREYAS,
ATHIRAMPUZHA,KOTTAYAM

6. K.K.SASIDHARAN,SHYAM NIVAS,KUDAVECHOOR,
VAIKOM,KOTAYAM.

7. RAGHAVAN ITIRA,VELIYAPARAMBIL VEETIL,
PERUMBAIKKAD P.O.,KOTTAYAM.

8. PONNAPPAN,KARIPPURATHAYAPUTHIYATTEL
VEEDU,ARPOOKKARA,KOTTAYAM.

9. MANI P.C.,GIRIJA BHAVAN,AYMANAM ,
KOTTAYAM.

10. THOMMAN PATHROSE,ANANDAMANDIRAM,
KANAKKARI,KOTTAYAM.

11. PANKAJAM,W/O.LATE P.K.NARAYANAN,
THAMBITHARAYIL,THIRAVAR P.O.

12. SUNIL KUMAR,MUKKEL VEETIL,ARPOOKKARA,
KOTTAYAM.

BY ADV. SRI.N.RAGHURAJ
SMT.K.AMMINIKUTTY

RESPONDENTS:
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1. THE DISTRICT COLLECTOR,KOTTAYAM DISTRICT

2. THE TAHSILDAR (REVENUE RECOVERY)KOTTAYAM

3. COMMISSIONER OF EXCISE,
   EXCISE COMMISSIONERATE,THIRUVANANTHAPURAM

4. THE ASSISTANT EXCISE COMMISSIONER,
   KOTTAYAM

5. THE ASSISTANT EXCISE COMMISSIONER,
   PALAKKAD.

6. STATE OF KERALA,REPRESENTED BY ITS
   SECRETARY TO GOVERNMENT,DEPARTMENT OF TAXES,
   SECRETARIAT,THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SMT.SMITHA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 23/03/2007, THE COURT ON 23/03/2007 DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.15564/2002 IN O.P. NO.8664/2002

DISMISSED:

23.3.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONERS' EXHIBITS:

P1: TRUE COPY OF NOTICE DT.23.10.2000 ISSUED BY ASSISTANT COMMISSIONER, PALAKKAD.

P2: TRUE COPY OF LETTER DT.5.8.00 FROM JOINT EXCISE COMMISSIONER TRIVANDRUM TO THE ASST. EXCISE COMMISSIONER, PALAKKAD.

P3: TRUE COPY OF DEMAND NOTICE DT.22.3.02 ISSUED BY R2.

P4: TRUE COPY OF ORDER IN C.M.P. NO.25662/01 IN O.P. 16262/01 DT.29.5.2001, HIGH COURT OF KERALA.

RESPONDENT'S EXHIBITS:

R5: TRUE COPY OF THE DIRECTION ISSUED BY THE JOINT EXCISE COMMISSIONER DT.5.8.2000.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.8664 of 2002

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Dated this the 23rd day of March, 2007.

JUDGMENT

Since the issue raised is decided by Division Bench of this court vide judgment in W.A. No.1027/2005, this O.P. is also disposed of following the said judgment with the same observations, findings and directions as contained in that judgment. If petitioners have remitted any interest for renewal of licence, such payment should be treated as made under protest and adjustments or refund should be granted based on Division Bench judgment.

C.N.RAMACHANDRAN NAIR
Judge

pms